

**437.9 County assessment — certification.**

The department of revenue shall, for the purpose of determining what amount shall be assessed to any one of said companies in each county of the state into which the line or lines of the company extend, multiply the assessed or taxable value per mile of line of said company, as ascertained according to the provisions of [this chapter](#), by the number of miles of line in each of said counties, and the result thereof shall be by the department certified to the several county auditors of the respective counties into, over, or through which said line or lines extend.

[SS15, §1346-n; C24, 27, 31, 35, 39, §**7097**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §437.9]

[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §44, 75](#)

Referred to in [§437.11](#)

Section amended